

1 AMENDMENT TO SENATE BILL 270

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 270 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 23-10 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with  
8 the 2003 ~~1994~~ tax year, in counties with 3,000,000 or more  
9 inhabitants, ~~and--beginning--with--the--1995--tax--year--in--all~~  
10 ~~other--counties,~~ the person paying the taxes due as provided  
11 in Section 23-5 may file a tax objection complaint under  
12 Section 23-15 within 165 ~~75~~ days after the first penalty date  
13 of the final installment of taxes for the year in question.  
14 Beginning with the 2003 tax year, in counties with less than  
15 3,000,000 inhabitants, the person paying the taxes due as  
16 provided in Section 23-5 may file a tax objection complaint  
17 under Section 23-15 within 75 days after the first penalty  
18 date of the final installment of taxes for the year in  
19 question. However, in all counties in cases in which the  
20 complaint is permitted to be filed without payment under  
21 Section 23-5, it must be filed prior to the entry of judgment  
22 under Section 21-175. In addition, the time specified for

1 payment of the tax provided in Section 23-5 shall not be  
2 construed to delay or prevent the entry of judgment against,  
3 or the sale of, tax delinquent property if the taxes have not  
4 been paid prior to the entry of judgment under Section  
5 21-175. An objection to an assessment for any year shall not  
6 be allowed by the court, however, if an administrative remedy  
7 was available by complaint to the board of appeals or board  
8 of review under Section 16-55 or Section 16-115, unless that  
9 remedy was exhausted prior to the filing of the tax objection  
10 complaint.

11 When any complaint is filed with the court in a county  
12 with less than 3,000,000 inhabitants, the plaintiff shall  
13 file 3 copies of the complaint with the clerk of the circuit  
14 court. Any complaint or amendment thereto shall contain (i)  
15 on the first page a listing of the taxing districts against  
16 which the complaint is directed and (ii) a summary of the  
17 reasons for the tax objections set forth in the complaint  
18 with enough copies of the summary to be distributed to each  
19 of the taxing districts against which the complaint is  
20 directed. Within 10 days after the complaint is filed, the  
21 clerk of the circuit court shall deliver one copy to the  
22 State's Attorney and one copy to the county clerk, taking  
23 their receipts therefor. The county clerk shall, within 30  
24 days from the last day for the filing of complaints, notify  
25 the duly elected or appointed custodian of funds for each  
26 taxing district that may be affected by the complaint,  
27 stating (i) that a complaint has been filed and (ii) the  
28 summary of the reasons for the tax objections set forth in  
29 the complaint. Any amendment to a complaint, except any  
30 amendment permitted to be made in open court during the  
31 course of a hearing on the complaint, shall also be filed in  
32 triplicate, with one copy delivered to the State's Attorney  
33 and one copy delivered to the county clerk by the clerk of  
34 the circuit court. The State's Attorney shall within 10 days

1 of receiving his or her copy of the amendment notify the duly  
2 elected or appointed custodian of funds for each taxing  
3 district whose tax monies may be affected by the amendment,  
4 stating (i) that the amendment has been filed and (ii) the  
5 summary of the reasons for the tax objections set forth in  
6 the amended complaint. The State's Attorney shall also notify  
7 the custodian and the county clerk in writing of the date,  
8 time and place of any hearing before the court to be held  
9 upon the complaint or amended complaint not later than 4 days  
10 prior to the hearing. The notices provided in this Section  
11 shall be by letter addressed to the custodian or the county  
12 clerk and may be mailed by regular mail, postage prepaid,  
13 postmarked within the required period, but not less than 4  
14 days before a hearing.

15 (Source: P.A. 91-578, eff. 8-14-99.)

16 Section 90. The State Mandates Act is amended by adding  
17 Section 8.27 as follows:

18 (30 ILCS 805/8.27 new)

19 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6  
20 and 8 of this Act, no reimbursement by the State is required  
21 for the implementation of any mandate created by this  
22 amendatory Act of the 93rd General Assembly.

23 Section 99. Effective date. This Act takes effect upon  
24 becoming law."